

Hearing Date and Time: August 21, 2013 at 10:00 a.m. (Prevailing Eastern Time)
Response Date and Time: July 26, 2013 at 4:00 p.m. (Prevailing Eastern Time)

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*Counsel for the Debtors and
Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----)	
In re:)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,)	Chapter 11
)	
Debtors.)	Jointly Administered
-----)	

**NOTICE OF DEBTORS' THIRTEENTH OMNIBUS OBJECTION
TO CLAIMS (NO LIABILITY - BOOKS AND RECORDS TAX CLAIMS)**

PLEASE TAKE NOTICE that the undersigned have filed the attached *Debtors' Thirteenth Omnibus Objection to Claims (No Liability - Books and Records Tax Claims)* (the "Omnibus Objection"), which seeks to alter your rights by either disallowing, modifying and/or reducing your claim against the above-captioned Debtors.

PLEASE TAKE FURTHER NOTICE that a hearing on the Omnibus Objection will take place on **August 21, 2013 at 10:00 a.m. (Prevailing Eastern Time)** before the Honorable Martin Glenn, at the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004-1408, Room 501.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Omnibus Objection must be made in writing, conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Notice, Case Management, and Administrative Procedures approved by the Bankruptcy Court [Docket No. 141], be filed electronically by registered users of the Bankruptcy Court's electronic case filing system, and be served, so as to be received no later than **July 26, 2013 at 4:00 p.m. (Prevailing Eastern Time)**, upon: (a) counsel to the Debtors, Morrison & Foerster LLP, 1290 Avenue of the Americas, New York, NY 10104 (Attention: Gary S. Lee, Norman S. Rosenbaum, and Jordan A. Wishnew); (b) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, NY 10004 (Attention: Tracy Hope Davis, Linda A. Riffkin, and Brian S. Masumoto); (c) the Office of the United States Attorney General, U.S. Department of Justice, 950 Pennsylvania Avenue NW, Washington, DC 20530-0001 (Attention: US Attorney General, Eric H. Holder, Jr.); (d) Office of the New York State Attorney General, The Capitol, Albany, NY 12224-0341 (Attention: Nancy Lord, Esq. and Enid N. Stuart, Esq.); (e) Office of the U.S. Attorney for the Southern District of New York, One St. Andrews Plaza, New York, NY 10007 (Attention: Joseph N. Cordaro, Esq.); (f) counsel for Ally Financial Inc., Kirkland & Ellis LLP, 153 East 53rd Street, New York, NY 10022 (Attention: Richard M. Cieri and Ray Schrock); (g) counsel for the committee of unsecured creditors, Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas, New York, NY 10036 (Attention: Kenneth Eckstein and Douglas Mannal); (h) counsel for Ocwen Loan Servicing, LLC, Clifford Chance US LLP, 31 West 52nd Street, New York, NY 10019 (Attention: Jennifer C. DeMarco and Adam Lesman);

(i) counsel for Berkshire Hathaway Inc., Munger, Tolles & Olson LLP, 355 South Grand Avenue, Los Angeles, CA 90071 (Attention: Thomas Walper and Seth Goldman); (j) Internal Revenue Service, P.O. Box 7346, Philadelphia, PA 19101-7346 (if by overnight mail, to 2970 Market Street, Mail Stop 5-Q30.133, Philadelphia, PA 19104-5016); and (k) Securities and Exchange Commission, New York Regional Office, 3 World Financial Center, Suite 400, New York, NY 10281-1022 (Attention: George S. Canellos, Regional Director).

PLEASE TAKE FURTHER NOTICE that if you do not timely file and serve a written response to the relief requested in the Omnibus Objection, the Bankruptcy Court may deem any opposition waived, treat the Omnibus Objection as conceded, and enter an order granting the relief requested in the Omnibus Objection without further notice or hearing.

Dated: July 3, 2013
New York, New York

Respectfully submitted,

/s/ Norman S. Rosenbaum
Gary S. Lee
Norman S. Rosenbaum
Jordan A. Wishnew
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and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:)	Case No. 12-12020 (MG)
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RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,)	Chapter 11
)	
Debtors.)	Jointly Administered
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**DEBTORS' THIRTEENTH OMNIBUS OBJECTION
TO CLAIMS (NO LIABILITY- BOOKS AND RECORDS TAX CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF
CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES
AND CLAIMS ON EXHIBIT A ATTACHED TO THE PROPOSED ORDER.**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, JORDAN A. WISHNEW, AT (212) 468-8000.**

TO THE HONORABLE MARTIN GLENN
UNITED STATES BANKRUPTCY JUDGE:

Residential Capital, LLC and its affiliated debtors, in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

RELIEF REQUESTED

1. The Debtors file this thirteenth omnibus objection to claims (the “Thirteenth Omnibus Claims Objection”) pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these Chapter 11 Cases (the “Procedures Order”) [Docket No. 3294], seeking entry of an order (the “Proposed Order”), in a form substantially similar to that attached hereto as Exhibit 1, to disallow and expunge the claims listed on Exhibit A¹ annexed to the Proposed Order. In support of this Thirteenth Omnibus Claims Objection, the Debtors submit the Declaration of Deanna Horst in Support of the Debtors’ Thirteenth Omnibus Claims Objection (the “Horst Declaration”), attached hereto as Exhibit 1 and filed concurrently herewith.

2. The Debtors have examined the proofs of claim identified on Exhibit A to the Proposed Order filed by certain taxing authorities (collectively, the “Taxing Authorities”) as well as the books and records the Debtors maintain in the ordinary course of business, and determined that the proofs of claim listed on Exhibit A to the Proposed Order (collectively, the “No Liability Tax Claims”) are not liabilities of the Debtors. Accordingly, the Debtors seek

¹ Claims listed on Exhibit A are reflected in the same manner as they appear on the claims register maintained by KCC (defined herein).

entry of the Proposed Order disallowing and expunging the No Liability Tax Claims from the claims register.

3. The Debtors expressly reserve all rights to object on any other basis to any No Liability Tax Claim as to which the Court does not grant the relief requested herein.

JURISDICTION

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

BACKGROUND

5. On May 14, 2012, each of the Debtors filed a voluntary petition in this Court for relief under chapter 11 of the Bankruptcy Code. The Debtors are managing and operating their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107(a) and 1108. These Chapter 11 Cases are being jointly administered pursuant to Bankruptcy Rule 1015(b).

6. On May 16, 2012, the United States Trustee for the Southern District of New York appointed a nine member official committee of unsecured creditors [Docket No. 102].

7. On June 20, 2012, the Court directed that an examiner be appointed (the “Examiner”), and on July 3, 2012, the Court approved Arthur J. Gonzalez as the Examiner [Docket Nos. 454, 674]. On May 13, 2013, the Examiner filed his report under seal [Docket Nos. 3677, 3697]. On June 26, 2013, the report was unsealed and made available to the public [Docket No. 4099].

8. On July 17, 2012, the Court entered an order [Docket No. 798] appointing Kurtzman Carson Consultants LLC (“KCC”) as the notice and claims agent in these Chapter 11 Cases. Among other things, KCC is authorized to (a) receive, maintain, and record and

otherwise administer the proofs of claim filed in these Chapter 11 Cases and (b) maintain official claims registers for each of the Debtors.

9. On August 29, 2012, this Court entered an order approving the Debtors' motion to establish procedures for filing proofs of claim in the Chapter 11 Cases [Docket No. 1309] (the "Bar Date Order"). The Bar Date Order established, among other things, (i) November 9, 2012 at 5:00 p.m. (Prevailing Eastern Time) as the deadline to file proofs of claim by virtually all creditors against the Debtors (the "General Bar Date") and prescribed the form and manner for filing proofs of claim; and (ii) November 30, 2012 at 5:00 p.m. (Prevailing Eastern Time) as the deadline for governmental units to file proofs of claim (the "Governmental Bar Date"). (Bar Date Order ¶¶ 2, 3). On November 7, 2012, the Court entered an order extending the General Bar Date to November 16, 2012 at 5:00 p.m. (Prevailing Eastern Time) [Docket No. 2093]. The Governmental Bar Date was not extended.

10. On March 21, 2013, the Court entered the Procedures Order, which authorizes the Debtors to, among other things, file omnibus objections to no more than 150 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

11. To date, approximately 6,860 proofs of claim have been filed in these Chapter 11 Cases as reflected on the Debtors' claims register.

**THE NO LIABILITY TAX CLAIMS SHOULD BE
DISALLOWED AND EXPUNGED**

12. Based upon their review of the proofs of claim filed on the claims register maintained by KCC, the Debtors determined that their books and records do not reflect any basis for the No Liability Tax Claims identified on Exhibit A annexed to the Proposed Order. Accordingly, these claims do not represent valid prepetition claims against the Debtors. If the No Liability Tax Claims are not disallowed and expunged, then the Taxing Authorities who filed

these proofs of claim may potentially receive a wholly improper recovery to the detriment of other creditors in these Chapter 11 Cases. (See Horst Declaration ¶ 4).

13. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. See In re Oneida Ltd., 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); In re Adelphia Commc’ns Corp., Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); In re Rockefeller Ctr. Props., 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. 502(b)(1).

14. Generally, when property taxes are assessed and/or have accrued, the property owner is obligated to the taxing authority for the payment of all taxes ultimately imposed for that given tax year because taxes create liens that run with the land. See 85 C.J.S. Taxation § 1114. However, if an entity is a servicer of the loan secured by the underlying real property, and not the owner of that property, the servicer may make the property tax payments on behalf of the borrower or property owner, if so provided in the loan documents, but does not incur an obligation to the taxing authority for the payment of such taxes.² The servicer is not liable to a taxing authority to make such tax payments; rather, the borrower or owner of the property retains direct liability for the financial obligation to make tax payments to the taxing authority. Thus, the obligation of the servicer is only owed to the borrower or property owner.

² In their capacities as mortgage loan servicers, the Debtors frequently made tax payments in connection with loans they serviced; however, the Debtors, as servicers, did not incur any obligation to the taxing authorities, but rather were contractually obligated solely to the borrower or property owner to pay property taxes on their behalf if, and to the extent, provided in the loan documents.

15. The Debtors diligently analyzed the proofs of claim identified on Exhibit A to the Proposed Order, as well as researched and compared the property and parcel information provided therein to the information contained within their books and records. The liabilities set forth in the No Liability Claims are not reflected in the Debtors' books and records, including their active and inactive servicing records. More specifically, and as set forth on Exhibit A attached to the Proposed Order, none of the property or parcel information provided by these Taxing Authorities, or taxes purportedly owing to the Taxing Authorities correspond to liabilities in the Debtors' servicing databases. (See Horst Declaration ¶ 4). For instance, some proofs of claim contained a tax parcel or property address, but upon a search of their record management systems and servicing systems—active and inactive—the Debtors were unable to identify a Debtor as either a servicer³ or owner of the underlying real property. Id. In other instances, the Debtors did locate the relevant parcel or property address information within their record management systems and servicing systems—active and inactive, but their Books and Records reflect that (i) the Debtor was only acting as servicer of the related loan, and was not the owner of the underlying real property, during the period of time for which the Taxing Authorities claim unpaid taxes, or (ii) the unpaid taxes cited within the proof of claim accrued for a period of time (a) after the loan was paid off, or (b) to the extent the Debtors actually owned a property for a period of time following a foreclosure as Real Estate Owned, after the property was sold. Id. Therefore, the Debtors assert that they are not responsible for any of the No Liability Tax Claims. Id. ¶ 5.

16. Accordingly, to avoid the possibility that the Taxing Authorities receive improper recoveries against the Debtors' estates, and to ensure the Debtors' creditors are not

³ As noted above, even if the Debtors determined they are or were a current or former servicer with respect to the loan, this would not give rise to a liability on the part of the servicer.

prejudiced by such improper recoveries, the Debtors request that the Court disallow and expunge in their entirety the No Liability Tax Claims. Further, the Debtors reserve the right to object on any other basis to any No Liability Tax Claim as to which the Court does not grant the relief requested herein.

NOTICE

17. The Debtors have served notice of this Thirteenth Omnibus Claims Objection in accordance with the Case Management Procedures entered on May 23, 2012 [Docket No. 141] and the Procedures Order. The Debtors submit that no other or further notice need be provided.

NO PRIOR REQUEST

18. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

CONCLUSION

WHEREFORE, the Debtors respectfully request that the Court enter an order substantially in the form of the Proposed Order granting the relief requested herein and granting such other relief as is just and proper.

[Remainder of Page Intentionally Left Blank.]

Dated: July 3, 2013
New York, New York

/s/ Norman S. Rosenbaum

Gary S. Lee

Norman S. Rosenbaum

Jordan A. Wishnew

MORRISON & FOERSTER LLP

1290 Avenue of the Americas

New York, New York 10104

Telephone: (212) 468-8000

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*Counsel for the Debtors and
Debtors in Possession*

Exhibit 1

Horst Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----)	
In re:)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,)	Chapter 11
)	
Debtors.)	Jointly Administered
-----)	

**DECLARATION OF DEANNA HORST IN SUPPORT OF DEBTORS’
THIRTEENTH OMNIBUS OBJECTION TO CLAIMS
(NO LIABILITY – BOOKS AND RECORDS TAX CLAIMS)**

I, Deanna Horst, hereby declare as follows:

1. I am the Senior Director of Claims Management for Residential Capital, LLC and its affiliates (“ResCap”), a limited liability company organized under the laws of the state of Delaware and the parent of the other debtors and debtors in possession in the above-captioned Chapter 11 Cases (collectively, the “Debtors”).¹ I have been employed by affiliates of ResCap for eleven years, the last year in my current position. I began my association with ResCap in 2001 as the Director, Responsible Lending Manager, charged with managing the Debtors’ responsible lending on-site due diligence program. In 2002, I became the Director of Quality Asset Management, managing Client Repurchase, Quality Assurance and Compliance—a position I held until 2006, at which time I became the Vice President of the Credit Risk Group, managing Correspondent and Broker approval and monitoring. In 2011, I became the Vice President, Business Risk and Controls, and supported GMAC Mortgage, LLC and Ally Bank in this role. In my current position, I am responsible for Claims Management and Reconciliation and Client Recovery. I am authorized to submit this declaration (the “Declaration”) in support of

¹ The names of the Debtors in these cases and their respective tax identification numbers are identified on Exhibit 1 to the *Affidavit of James Whitlinger, Chief Financial Officer of Residential Capital, LLC, in Support of Chapter 11 Petitions and First Day Pleadings* [Docket No. 6], dated May 14, 2012.

the Debtors' *Thirteenth Omnibus Objection to Claims (No Liability – Books and Records Tax Claims)* (the "Objection").²

2. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge of the Debtors' operations and finances, information learned from my review of relevant documents and information I have received through my discussions with other members of the Debtors' management or other employees of the Debtors, the Debtors' professionals and consultants, and/or Kurtzman Carson Consultants LLC ("KCC"), the Debtors' noticing and claims agent. If I were called upon to testify, I could and would testify competently to the facts set forth in the Objection on that basis.

3. In my capacity as Senior Director of Claims Management, I am intimately familiar with the Debtors' claims reconciliation process. Except as otherwise indicated, all statements in this Declaration are based upon my familiarity with the Debtors' books and records (the "Books and Records"), the Debtors' schedules of assets and liabilities and statements of financial affairs filed in these Chapter 11 Cases (collectively, the "Schedules"), my review and reconciliation of claims, and/or my review of relevant documents. I or my designee at my direction have reviewed and analyzed the proof of claim forms and supporting documentation, if any, filed by the claimants listed on Exhibit A annexed to the Proposed Order. In connection with such review and analysis, where applicable, the Debtors have reviewed (i) information supplied or verified by personnel in departments within the Debtors' various business units, (ii) the Books and Records, (iii) the Schedules, (iv) other filed proofs of claim, and/or (v) the official claims register maintained in the Debtors' Chapter 11 Cases.

² Capitalized terms used herein but not otherwise defined shall have the meanings ascribed to such terms in the Objection.

4. Under my supervision, considerable resources and time have been expended to ensure a high level of diligence in reviewing and reconciling the proofs of claim filed in these Chapter 11 Cases. Specifically, the Debtors reviewed the property and parcel information provided in the proofs of claim filed by the Taxing Authorities, and searched their active and inactive servicing records for corresponding information. Before the sale of their mortgage loan servicing platform, it was the Debtors' business practice to maintain property tax payment information in their loan servicing databases. The Debtors searched both their active and inactive servicing records for any files corresponding to such property and parcel information identified in the No Liability Tax Claims. For instance, some proofs of claim contained a tax parcel or property address, but upon a search of their record management systems and servicing systems—active and inactive—the Debtors were unable to identify a Debtor as either a servicer or owner of the underlying real property. In other instances, the Debtors did locate the relevant parcel or property address information within their record management systems and servicing systems—active and inactive, but their Books and Records reflect that (i) the Debtor was only acting as servicer of the related loan, and was not the owner of the underlying real property, during the period of time for which the Taxing Authorities claim unpaid taxes, or (ii) the unpaid taxes cited within the proof of claim accrued for a period of time (a) after the loan was paid off, or (b) to the extent the Debtors actually owned a property for a period of time following a foreclosure as Real Estate Owned, after the property was sold.

5. Thus, based on a thorough review of the proofs of claim at issue and the Debtors' Books and Records, each claim listed on Exhibit A annexed to the Proposed Order should be disallowed and expunged because such claims were not reflected in the Debtors' Books and Records. If the No Liability Tax Claims are not disallowed and expunged, the Taxing

Authorities asserting such claims may potentially receive an improper distribution on account of the asserted liabilities to the detriment of other claimants.

6. Accordingly, based upon this review, and for the reasons set forth in the Objection, I have determined that each No Liability Tax Claim that is the subject of the Objection should be accorded the proposed treatment described in the Objection.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: July 3, 2013

/s/ Deanna Horst
Deanna Horst
Senior Director of Claims Management for
Residential Capital, LLC

Exhibit 2

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----)	
In re:)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,)	Chapter 11
)	
Debtors.)	Jointly Administered
-----)	

**ORDER GRANTING DEBTORS' THIRTEENTH OMNIBUS OBJECTION TO
CLAIMS (NO LIABILITY – BOOKS AND RECORDS TAX CLAIMS)**

Upon the thirteenth omnibus claims objection, dated July 3, 2013 (the “Thirteenth Omnibus Claims Objection”),¹ of Residential Capital, LLC and its affiliated debtors in the above-referenced Chapter 11 Cases, as debtors and debtors in possession (collectively, the “Debtors”), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 3294] (the “Procedures Order”), disallowing and expunging the No Liability Tax Claims on the grounds that each No Liability Tax Claim represents a tax obligation for which the Debtors have no liability, all as more fully described in the Thirteenth Omnibus Claims Objection; and it appearing that this Court has jurisdiction to consider the Thirteenth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Thirteenth Omnibus Claims Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Thirteenth Omnibus Claims Objection having been

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ Thirteenth Omnibus Claims Objection.

provided, and it appearing that no other or further notice need be provided; and upon consideration of the Thirteenth Omnibus Claims Objection and the Declaration of Deanna Horst in Support of Debtors' Thirteenth Omnibus Objection to Claims (No Liability – Books and Records Tax Claims), annexed to the Objection as Exhibit 1; and the Court having found and determined that the relief sought in the Thirteenth Omnibus Claims Objection is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Thirteenth Omnibus Claims Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Thirteenth Omnibus Claims Objection is granted to the extent provided herein; and it is further

ORDERED that, each No Liability Tax Claim listed on Exhibit A annexed hereto is hereby disallowed and expunged as indicated on Exhibit A; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors' claims and noticing agent, is authorized and directed to expunge from the claims register the No Liability Tax Claims identified on the schedule annexed as Exhibit A hereto pursuant to this Order; and it is further

ORDERED that the Debtors are authorized and empowered to take all actions as may be necessary and appropriate to implement the terms of this Order; and it is further

ORDERED that notice of the Thirteenth Omnibus Claims Objection, as provided therein, shall be deemed good and sufficient notice of such objection, and the requirements of Bankruptcy Rule 3007(a), the Case Management Procedures entered on May 23, 2012 [Docket No. 141], the Procedures Order, and the Local Bankruptcy Rules of this Court are satisfied by such notice; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of any claim not listed on Exhibit A annexed to this Order, and the Debtors' and all party in interest's rights to object on any basis are expressly reserved with respect to any such claim not listed on Exhibit A annexed hereto, and any claim that is listed on Exhibit A to the extent this Court grants any claimant leave to amend its No Liability Tax Claim under section 502(d) of the Bankruptcy Code; and it is further

ORDERED that this Order shall be a final order with respect to each of the No Liability Tax Claims identified on Exhibit A, annexed hereto, as if each such No Liability Tax Claim had been individually objected to; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2013
New York, New York

THE HONORABLE MARTIN GLENN
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
1	Alachua County Tax Collector PO BOX 140960 GAINESVILLE, FL 32614-0960	410	08/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$583.10 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
2	Allen County Treasurer 1 East Main Street, Suite 104 Fort Wayne, IN 46802-1811	91	06/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,510.30 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
3	AMADOR COUNTY TAX COLLECTOR ATTN - MICHAEL E RYAN 810 COURT STREET JACKSON, CA 95642-2132	762	09/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$733.69 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
4	Austin County Appraisal District Michael J. Darlow Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 1235 North Loop West Suite 600 Houston , TX 77008	6266	11/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$13,931.87 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
5	Barry Willingham Cullman County Revenue Commission PO Box 2220 Cullman, AL 35056-2220	212	06/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$267.22 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
6	Belmont County Treasurer 101 W Main St St Clairsville, OH 43950	732	09/25/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$5,544.68 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
7	Black Hawk County Treasurer 316 E Fifth St Waterloo, IA 50703	1440	10/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$5,778.50 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
8	BOOTHBAY HARBOR TOWN TOWN OF BOOTHBAY HARBOR 11 HOWARD ST BOOTHBAY HARBOR, ME 04538	1011	10/05/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
9	Brown County Appraisal District, Collecting Property Taxes for The County of Brown, Texas, Brown County Road and Flood and Br Lee Gordon McCreary, Veselka, Bragg & Allen, P.C. PO Box 1269 Round Rock, TX 78680-1269	2034	11/01/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,366.13 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
10	BURTON CITY TREASURER 4303 S CENTER ROAD BURTON, MI 48519	917	10/01/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,505.23 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage USA Corporation	12-12031	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
11	Butte County Treasurer-Tax Collector 25 County Center Drive, Suite 125 Oroville, CA 95965	1104	10/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$917.19 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
12	CARRABASET VALLEY TOWN 1001 CARRIAGE RD TOWN OF CARRABASSETT VALLEY CARRABASSETT, ME 04947	514	09/17/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$6,035.59 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
13	CHARTIER HOUSTON SCHOOL DISTRICT 2 BUCCANEER DR T C OF CHARTIER HOUSTON SCH DIST HOUSTON, PA 15342	747	09/25/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$590.78 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
14	Chatham County Tax Commissioner P.O. Box 8324 Savannah, GA 31412	48	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,688.99 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
15	Cheorkee County Tax Commissioner 2780 Marietta Hwy Canton, GA 30114	1350	10/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,676.74 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Real Estate Holdings, LLC	12-12062	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
16	Cheorkee County Tax Commissioner 2780 Marietta Hwy Canton, GA 30114	1356	10/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,216.39 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
17	City and County of Denver / Treasury Attn Karen Katros, Bankruptcy Analyst 201 W. Colfax Avenue, Department 1001 Denver, CO 80202	5962	11/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$15,594.13 Secured \$0.00 Priority \$0.00 General Unsecured	EPRE LLC	12-12024	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
18	City of Alexandria, Virginia Attn Shanta Washington Revenue Division PO Box 178 Alexandria, VA 22313	1988	10/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$561.35 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
19	City of Battle Creek P.O. Box 1717 Battle Creek, MI 49016-1717	1569	10/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,101.64 Priority \$0.00 General Unsecured	GMAC Mortgage USA Corporation	12-12031	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
20	City of Burleson Elizabeth Banda Calvo Perdue, Brandon, Fielder, Collins & Mott, L.L.P. P.O. Box 13430 Arlington, TX 76094-0430	14	05/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,429.38 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
21	City of Cleburne Elizabeth Banda Calvo Perdue, Brandon, Fielder, Collins & Mott, L.L.P. P.O. Box 13430 Arlington, TX 76094-0430	18	05/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$809.45 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
22	City of Edinburg Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	193	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$594.14 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
23	City of Garland c/o Gay, McCall, Isaacks, Gordon & Roberts, P.C. 1919 S. Shiloh Road, Suite 310, LB40 Garland, TX 75042	1100	10/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$591.91 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
24	City of Joshua Elizabeth Banda Calvo Perdue, Brandon, Fielder, Collins & Mott, L.L.P. PO Box 13430 Arlington, TX 76094-0430	16	05/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$368.18 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
25	City of Mesquite and Mesquite Independent School District c/o Schuerenberg & Grimes, P.C. Gary Allmon Grimes 120 W. Main Street, Suite 201 Mesquite, TX 75149	57	06/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,349.43 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
26	City of Mesquite and Mesquite Independent School District Gary Allmon Grimes c/o Schuerenberg & Grimes, P.C. 120 W. Main #201 Mesquite, TX 75149	1014	10/05/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,665.52 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
27	City of Mesquite and/or Mesquite Independent School District c/o Schuerenberg & Grimes, P.C. Gary Allmon Grimes 120 W. Main #201 Mesquite, TX 75149	1012	10/05/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,854.00 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
28	CITY OF NEWPORT NEWS PO BOX 975 NEWPORT NEWS, VA 23607	1328	10/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,436.38 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
29	City of Raleigh City Attorneys Office One Exchange Plaza, Suite 1020 City of Raleigh-Raleigh Raleigh, NC 27601	6043	11/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$409.69 Secured \$0.00 Priority \$175.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
30	CLARK COUNTY TREASURER 1300 FRANKLIN STREET 2ND FLOOR VANCOUVER, WA 98660	652	09/24/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$4,068.99 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
31	CLARKE COUNTY TAX COMMISSIONER PO BOX 1768 ATHENS, GA 30603	282	07/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$10,128.97 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
32	Clay County Tax Collector PO Box 218 Green Cove Springs, FL 32043	127	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$729.12 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Model Home Finance I, LLC	12-12030	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
33	Clay County Tax Collector PO Box 218 Green Cove Springs, FL 32043	141	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$813.28 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Model Home Finance I, LLC	12-12030	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
34	COFFEE COUNTY ENTERPRISE 101 S EDWARDS REVENUE COMMISSIONER ENTERPRISE, AL 36330	596	09/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$2,251.09 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
35	Collingsworth County Appraisal District DLayne Peebles Carter Perdue, Brandon, Fielder, Collins & Mott LLP PO Box 9132 Amarillo, TX 79105-9132	403	08/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$954.07 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
36	Coppell ISD Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	29	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$269.50 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
37	Crowley Independent School District Elizabeth Banda Calvo Perdue, Brandon, Fielder, Collins & Mott, L.L.P. P.O. Box 13430 Arlington, TX 76094-0430	6	05/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,017.59 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
38	Cumberland County Tax Collector PO Box 449 Fayetteville, NC 28302	742	09/25/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,278.23 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
39	Cumberland County Tax Collector PO Box 449 Fayetteville, NC 28302	743	09/25/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$755.56 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
40	Cypress - Fairbanks ISD John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	38	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,277.35 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Model Home Finance I, LLC	12-12030	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
41	DALTON TOWN TAX COLLECTOR OF DALTON TOWN 756 DALTON RD DALTON, NH 03598-5730	1407	10/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$11,967.28 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
42	DEFIANCE COUNTY Defiance County Treasurer, Vickie Myers 501 Second Street, Suite 101 Defiance , OH 43512	1395	10/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
43	Denton Independence School District Sawko & Burroughs, P.C. 1172 Bent Oaks Dr. Denton, TX 76210	469	09/12/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$15,187.36 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
44	Denton Independent School District Sawko & Burroughs, P.C. 1172 Bent Oaks Dr. Denton, TX 76210	431	08/20/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$15,187.36 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
45	Dodge County, State of Wisconsin c/o Tom Luz, Esq. 370 Lexington Avenue, 24th Fl New York, NY 10017	239	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,048.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
46	Don Armstrong, Property Tax Commissioner Shelby County Property Tax Commission PO Box 1298 Columbiana, AL 35051	348	07/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,072.44 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
47	Don Armstrong, Property Tax Commissioner Shelby County Property Tax Commission PO Box 1298 Columbiana, AL 35051	346	07/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$996.84 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
48	Douglas County Tax Commissioner P.O. Box 1177 Douglasville, GA 30133	413	08/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,249.95 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
49	Douglas County Tax Commissioner P.O. Box 1177 Douglasville, GA 30133	411	08/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$275.92 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
50	Edinburg CISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	199	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,160.02 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
51	EL PASO CO WID NO. 1 DAVID G. AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 711 NAVARRO STE 300 SAN ANTONIO, TX 78205	177	06/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
52	ELMORE COUNTY 150 S 4E STE 4 ELMORE COUNTY TREASURER MOUNTAIN HOME, ID 83647	2455	11/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
53	FAYETTE COUNTY TAX COMMISSIONER PO BOX 70 140 W STONEWALL AVE 110 FAYETTEVILLE, GA 30214	556	09/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$13,429.38 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
54	Fresno County Tax Collector PO Box 1192 Fresno, CA 93715	2740	11/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$568.67 Secured \$0.00 Priority \$0.00 General Unsecured	RAHI Real Estate Holdings, LLC	12-12050	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
55	Fresno County Tax Collector PO Box 1192 Fresno, CA 93715	2746	11/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$250.72 Secured \$0.00 Priority \$0.00 General Unsecured	PATI Real Estate Holdings, LLC	12-12047	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
56	Frisco ISD Tax Assessor/Collector c/o Gay McCall Isaacks et al 777 East 15th Street Plano, TX 75074	1959	10/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$5,517.52 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
57	GADSEN COUNTY 16 S CALHOUN ST PO BOX 817 QUINCY, FL 32351	863	09/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$3,419.21 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
58	Garland Independent School District c/o Gay, McCall, Isaacks, Gordon & Roberts, P.C. 1919 S. Shiloh Road, Suite 310, LB40 Garland, TX 75042	1101	10/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,691.33 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
59	Garland Independent School District c/o Gay, McCall, Isaacks, Gordon & Roberts, P.C. 1919 S. Shiloh Road, Suite 310, LB40 Garland, TX 75042	1097	10/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$967.30 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
60	Greene County Collector of Revenue Collector of Revenue 940 N. Boonville Ave. Springfield, MO 65802	149	06/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,330.89 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
61	Guildford County Tax Department PO Box 3328 Greensboro, NC 27402	571	09/20/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$5,256.97 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
62	HARNETT COUNTY TAX COLLECTOR COUNTY COURTHOUSE PO BOX 250 LILLINGTON, NC 27546	4488	11/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,267.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
63	Harris County, et al John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	31	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,630.55 Secured \$0.00 Priority \$0.00 General Unsecured	RAHI Real Estate Holdings, LLC	12-12050	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
64	Harry E Hagen Treasurer-Tax Collector PO Box 579 Santa Barbara, CA 93102	5964	11/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$3,305.27 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
65	Harry E Hagen Treasurer-Tax Collector PO Box 579 Santa Barbara, CA 93102	5965	11/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,079.96 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
66	Hays CISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5923	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,393.73 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
67	Hays CISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	186	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,348.64 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
68	Hill County Appraisal District, Collecting Property Taxes for Malone Independent School District Lee Gordon McCreary, Veselka, Bragg & Allen, P.C. PO Box 1269 Round Rock , TX 78680-1269	2027	11/01/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$257.10 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
69	HOT SPRINGS COUNTY 415 ARAPAHOE ST MICKEY JEAN FORD TREASURER THERMOPOLIS, WY 82443	548	09/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,728.88 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
70	Howard County Assessors Office 220 N Main St Rm 226 Kokomo, IN 46901	1286	10/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$168.83 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
71	IREDELL COUNTY TAX COLLECTOR PO BOX 1027 TAX COLLECTOR STATESVILLE, NC 28687	641	09/24/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$702.16 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Asset Securities Corporation	12-12054	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
72	Iredell County Tax Collector Tax Collector PO BOX 1027 Statesville, NC 28687	640	09/24/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,891.89 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
73	J. Dennis Semler Tulsa County Treasurer 500 S Denver Tulsa, OK 74103	208	06/25/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$820.77 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
74	Jack Tedder Taylor County PO Box 30 Perry, FL 32348	612	09/20/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
75	JACKSON COUNTY TAX COLLECTOR 2915 CANTY ST - SUITE B PASCAGOULA, MS 39567	5887	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$3,045.82 Priority \$0.00 General Unsecured	RAHI Real Estate Holdings, LLC	12-12050	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
76	Jackson County Director of Collections Attn Bankruptcy Jackson County - Collection Department 415 E. 12th St. Room 100 Kansas City, MO 64106	343	07/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,099.91 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
77	Jasper County John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	471	09/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$918.72 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
78	JOHNSTON TOWN JOHNSTON TOWN- TAX COLLECTOR 1385 HARTFORD AVE JOHNSTON, RI 02919	1266	10/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$7,690.34 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
79	KALAMAZOO COUNTY TREASURER 201 W KALAMAZOO AVE KALAMAZOO, MI 49007	142	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,749.90 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
80	Ken Burton, Jr., Manatee County Tax Collector Susan D. Profant, CFCA, CLA, FRP, Paralegal 4333 US 301 North Ellenton, FL 34222	128	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,691.93 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
81	Ken Burton, Jr., Manatee County Tax Collector Susan D. Profant, CFCA, CLA, FRP, Paralegal 4333 US 301 North Ellenton, FL 34222	129	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$898.74 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
82	Ken Burton, Jr., Manatee County Tax Collector Susan D. Profant, CFCA, CLA, FRP, Paralegal 4333 US 301 North Ellenton, FL 34222	130	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,740.24 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
83	KNOX COUNTY TRUSTEE C/O CHADWICK B. TINDELL 400 MAIN ST RM 418 TRUSTEE KNOX COUNTY KNOXVILLE, TN 37902	951	10/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$504.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
84	Kristen M. Scalise, Summit County Fiscal Officer Regina M. VanVorous, Assistant Prosecuting Attorney 53 University Avenue, 7th Floor Akron, OH 44308	5278	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$7,106.22 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
85	Lake County Tax Collector Attn Bankruptcy P.O. Box 327 Tavares, FL 32778	5945	11/27/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
86	LAKE COUNTY TREASURER 2293 N MAIN ST CROWN POINT, IN 46307	842	09/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,053.55 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
87	LAKE COUNTY TREASURER 2293 N MAIN ST CROWN POINT, IN 46307	843	09/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,100.91 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
88	Liberty County Tax Commissioner 100 Main Street, Suite 1545 Hinesville, GA 31313	5359	11/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$490.85 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
89	Lien Solutions, LLC Albrektson & Wakild, LLC PO Box 648 Crestwood, KY 40014	1062	10/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,773.73 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
90	Live Oak CAD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	198	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,207.32 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
91	Macon-Bibb County Tax Commissioner c/o Blake Edwin Lisenby, Esq. Sell & Melton, LLP P.O. Box 229 Macon, GA 31202-0229	1213	10/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,703.64 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
92	MADISON CITY MADISON CITY TREASURER PO BOX 2999 210 MLK BLVD. RM 107 MADISON, WI 53703	4474	11/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,687.34 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
93	MADISON COUNTY TAX COLLECTOR LYNDA HALL TAX COLLECTOR MADISON COUNTY COURTHOUSE HUNTSVILLE, AL 35801-4820	1889	10/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$3,272.74 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
94	Maricopa County Treasurer Lori A. Lewis Maricopa County Attorneys Office 222 N. Central Avenue, Suite 1100 Phoenix, AZ 85004	97	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$9,372.03 Secured \$0.00 Priority \$0.00 General Unsecured	ditech, LLC	12-12021	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
95	Maricopa County Treasurer Lori A. Lewis Maricopa County Attorneys Office 222 N. Central Avenue, Suite 1100 Phoenix, AZ 85004	108	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$946.82 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
96	MARTIN COUNTY TAX COLLECTOR 3485 SE WILLOUGHBY BLVD STUART, FL 34994	125	06/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$5,580.11 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
97	Mecklenburg County Tax Office PO Box 71063 Charlotte, NC 28272	366	08/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$757.23 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
98	Mecklenburg County Tax Office PO Box 71063 Charlotte, NC 28272	372	08/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$7,320.03 Priority \$20,893.31 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
99	Metropolitan Trustee of Metropolitan Government of Nashville & Davidson County Metropolitan Department of Law PO Box 196300 Nashville, TN 37219-6300	225	07/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$834.33 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
100	MONTGOMERY COUNTY 100 E MAIN ST RM 101 MONTGOMERY COUNTY TREASURER CRAWFORDSVILLE, IN 47933	3916	11/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$848.35 Priority \$0.00 General Unsecured	GMAC Mortgage USA Corporation	12-12031	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
101	NEW HANOVER COUNTY 230 MARKETPLACE190 POB18000 ZP28406 TAX COLLECTOR WILMINGTON, NC 28403-1696	626	09/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,537.84 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
102	Palm Beach County Tax Collector Anne M. Gannon, Constitutional Tax Collector Serving Palm Beach County PO Box 3715 West Palm Beach, FL 33402-3715	23	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
103	Palm Beach County Tax Collector Anne M. Gannon, Constitutional Tax Collector Serving Palm Beach County PO Box 3715 West Palm Beach, FL 33402-3715	25	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
104	Park County Treasurer PO Box 638 Fairplay, CO 80440	947	10/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$734.00 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
105	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	226	07/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
106	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	227	07/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,237.35 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
107	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	235	07/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
108	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	229	07/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,700.11 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
109	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	230	07/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
110	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	231	07/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
111	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	232	07/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,272.84 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
112	PINAL COUNTY TREASURER DOLORES J DOOLITTLE PO BOX 729 FLORENCE, AZ 85132-3014	131	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,470.65 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
113	Placer County Tax Collector Placer County Tax Collectors Office 2976 Richardson Dr Auburn, CA 95603	5776	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$176.84 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
114	PLEASANTON ISD DAVID G. AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 711 NAVARRO STE 300 SAN ANTONIO, TX 78205	173	06/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
115	PLEASANTON ISD DAVID G. AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 711 NAVARRO STE 300 SAN ANTONIO, TX 78205	5775	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$910.22 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
116	PORTER COUNTY 155 INDIANA AVE STE 209 VALPARAISO, IN 46383	678	09/24/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,839.64 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
117	Prince Georges County, Maryland c/o Meyers, Rodbell & Rosenbaum, P.A. 6801 Kenilworth Avenue, Suite 400 Riverdale, MD 20737-1385	2164	11/05/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$352.87 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
118	Richardson Independent School District Elizabeth Banda Calvo Perdue, Brandon, Fielder, Collins & Mott, L.L.P. P.O. Box 13430 Arlington, TX 76094-0430	4	05/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,204.11 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
119	RIVERSIDE COUNTY TAX COLLECTOR Attn Sheree Raphael 4080 LEMON ST RIVERSIDE, CA 92501	5909	11/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	PATI Real Estate Holdings, LLC	12-12047	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
120	RIVERSIDE COUNTY TAX COLLECTOR Attn Sheree Raphael 4080 LEMON ST RIVERSIDE, CA 92501	5911	11/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	RAHI Real Estate Holdings, LLC	12-12050	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
121	SAN JUAN COUNTY PO BOX 880 100 S OLIVER STE 300 AZTEC, NM 87410	868	09/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$4,944.91 Secured \$0.00 Priority \$0.00 General Unsecured	Equity Investment I, LLC	12-12025	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
122	San Marcos CISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5919	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$931.43 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
123	San Mateo County Tax Collector 555 County Center, 1st Floor Redwood City, CA 94063-0966	2162	11/05/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,257.22 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
124	SCOTT COUNTY TREASURER 600 W 4TH ST DAVENPORT, IA 52801	924	10/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,110.30 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
125	Sebastian County Tax Collector P O Box 1358 Fort Smith, AR 72902	662	09/24/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$158.73 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
126	Seminole County Tax Collector Ray Valdes 1101 East First Street PO Box 630 Sanford, FL 32772	152	06/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,457.62 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
127	Seminole County Tax Collector Ray Valdes 1101 East First Street PO Box 630 Sanford, FL 32772	156	06/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,539.70 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
128	Seminole County Tax Collector Ray Valdes 1101 East First Street PO Box 630 Sanford, FL 32772	163	06/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$5,452.46 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
129	Shabbir A. Khan, San Joaquin County Tax Collector P.O. Box 2169 Stockton, CA 95201-2169	2246	11/05/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$529.25 Secured \$0.00 Priority \$0.00 General Unsecured	RAHI Real Estate Holdings, LLC	12-12050	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
130	Sharon Troglin, Tax Commissioner Pickens County Tax Office 1266 East Church Street Suite 113 Jasper, GA 30143	6004	11/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,295.12 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
131	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	323	07/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$6,170.30 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
132	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	330	07/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,254.31 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
133	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	321	07/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$738.83 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
134	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	322	07/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,278.88 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
135	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	325	07/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,650.17 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
136	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	326	07/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,939.81 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
137	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	327	07/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,536.71 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
138	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	328	07/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$365.82 Secured \$0.00 Priority \$0.00 General Unsecured	PATI Real Estate Holdings, LLC	12-12047	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
139	Spring Meadows Municipal Utility District Young & Brooks, Attorneys 10000 Memorial Drive Suite 260 Houston , TX 77024	953	10/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,580.60 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
140	ST LUCIE COUNTY 2300 VIRGINIA AVE FORT PIERCE, FL 34982	5903	11/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Equity Investment I, LLC	12-12025	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
141	ST LUCIE COUNTY ST LUCIE COUNTY TAX COLLECTOR 2300 VIRGINIA AVE FORT PIERCE, FL 34982	5907	11/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Equity Investment I, LLC	12-12025	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
142	ST LUCIE COUNTY TAX COLLECTOR 2300 VIRGINIA AVE FT PIERCE, FL 34982	5906	11/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
143	St. Louis County Collector of Revenue 41 S Central Ave Clayton, MO 63105	135	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,505.67 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
144	Starr County Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5916	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$91.55 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
145	Tax Auth. for Washington Co., Maryland MD/Treasurers Office 35 W. Washington St., Suite 102 Hagerstown, MD 21740	104	06/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,054.10 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
146	The County of Brazos, Texas, Collecting Property Taxes for Itself and for The City of Bryan, Texas and Bryan Independent Scho Lee Gordon McCreary, Veselka, Bragg & Allen, P.C. PO Box 1269 Round Rock, TX 78680-1269	2039	11/01/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,521.87 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
147	TIFT COUNTY TAX COMMISSIONER PO BOX 930 COUNTY COURTHOUSE TIFTON, GA 31793-0930	497	09/17/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,475.04 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
148	TOOLE COUNTY COUNTY COURTHOUSE 226 1ST ST S TOOLE COUNTY TREASURER SHELBY, MT 59474	480	09/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$3,866.67 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
149	Town of Boothbay Harbor 11 Howard St Boothbay Harbor, ME 04538	1010	10/05/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$4,114.78 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
150	Town of Braintree John D. Finnegan, Esq. (BBO#646824) Tarlow, Breed, Hart & Rodgers, P.C. 101 Huntington Ave., Suite 500 Boston, MA 02199	1878	10/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$32.31 Secured \$0.00 Priority \$192.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.